

233.06041921.1	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn It is time to reach some definite conclusion as to whether we will appeal the last tax judgement. We will have to notify the stenographer in order for him to copy the records and getting ready for next term of court. Will be glad to hear from you on subject and like to know name of stenographer.</p>
233.06041921.2	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn Enclosing the Company's reply in the 1920 [circled in pencil "1921"] tax case. Before reply is filed, go over carefully with Senator Utley with particular reference to those parts of it which refer to the County Attorney. If these statements cannot be proved to be substantially true then they ought not to be in reply as they constitute libelous matter. If they can be proven, they will be all right to file as drawn. If reply meets with your approval, it may be signed for both of us and filed; if does not meet with approval, make changes and file same in Court</p>
233.06051921.3	<p>From: Esselstyn To: Hon. J. F. Gordon Acknowledge receipt of letter of 4th enclosing reply to 1921 tax case. I think every statement is correct but before filing the reply I will have to talk with at least two members of the Board of Supervisors to be sure Mr. Molloy was author of their special certificate however the three members stated to me in the presence of Mr. Layton, that they had no personal knowledge of the property. Will advise you as soon as I see Senator Utley.</p>
233.06051921.4	<p>From: Esselstyn To: E. H. Simmons Enclosed find copy of letter from Judge Gordon and my reply regarding appeal of the 1920 tax case. Last letter you wrote under date of May 20th you indicated that it was not advisable to appeal this case although you opinion was subject to change. The other day while you were here you stated you thought it would be best to appeal even though we may withdraw the case if things turn out after election as we hope they will. If you still of same opinion will you please write me giving authority to appeal; that we may be getting the transcript of testimony as indicated in Judge Gordon's letter.</p>
233.06051921.5	<p>From: Esselstyn To: Hon. J. F. Gordon Acknowledge receipt of letter of 4th regarding appeal of the 1920 tax case. Mr. Simmons has about made up his mind that this case should be appealed but I am sending him a copy of your letter and I think we will hear from him in a few days. . Mr. Marshall Jones, City National Banking Building, Paducah, Ky is name and address of the stenographer.</p>
233.06071921.6	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn</p>

	<p>1921 Tax Case. Your letter of 5th inst. Duly received. I received Mr. Utley's draft of reply and I have approved same and instructed him to sign and file it. I enclose copy of my letter to Sen. Utley.</p>
233.06071921.7	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Hon. N. W. Utely I have received your favor of 6th inst. Enclosing copy of the reply drawn by you in the 1920 tax case. I beg to advise that your draft of reply meets my approval in every respect, and I would be glad to have you sign my name to same with yourself as counsel and file same.</p>
233.06091921.8	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn This is to answer yours of June 5th in which you say " ... you thought it would be best to appeal (1920 tax case)" I gave you the wrong impression. What I intended to say was that if we appealed the case I thought we had a very good chance to win it based on Judge Bush's errors. As I understand it, both Judge Gordon and you feel if we appeal and lose, it will be very much worse for us than if we had not appealed. If that's the case, then I don't think we want to appeal in view of Judge Gordon's statement that he thinks we have very poor chance to win. If it doesn't prejudice our case, be willing to spend a total of \$150 to \$ 175. Unless I hear from you to the contrary I will assume that you will not make an appeal</p>
233.06119121.9	<p>From: Esselstyn To: Hon. J. F. Gordon Enclosed find copy of letter received from Mr. Simmons regarding appeal of the 1920 tax case. Explanation, my idea if we drop case and pay tax on valuation of the judgement, that Mr. Molloy will us it in his campaign show he has made good on his pledge to the people four years ago. If Company does not fight each case as it comes up, it will make it that much harder for future. I cannot believe that the people will return Molloy to office but would not want to take any chances on what people will do. If Molloy not returned to office, feel sure I can get valuation reduced through agreement with the next County Judge and County Attorney and the State Tax Commission. Prospective County Judge and Attorney have both expressed that they do not want any more tax litigation. Would like your views of the plan so it can be decided without delay</p>
233.06111921.10	<p>From: Esselstyn To: E. H. Simmons Acknowledge receipt of your letter of 9th regarding appeal of the 1920 tax case. Enclosed find copy of letter written to Judge Gordon asking his opinion as to the plan. Whatever Judge Gordon advises in this matter will be final.</p>
233.06111921.11	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn In regard to tax list that our Mr. Carroll wrote you about on 5/28. We are ready to go ahead on this if you will send us the information and tell us just</p>

	<p>how you want it fixed. Attaching duplicate of the general form in case you have not got it.</p>
233.06121921.12	<p>From: Esselstyn To: E. H. Simmons</p> <p>The work of preparing the list of tax payers for publication is nearly completed and I am now working on a statement to show the amount of revenue raised by taxation from 1914 to 1921 inclusive. The years 1914-1917 inclusive represent the last four years the State had a General Property Tax Law and for the years 1918-1921 represent the years under the new Tax law or a Classification Tax Law. My idea is that this book will not in any way refer to the present County administration but will deal with the tax situation as under the old and new law.</p>
233.06121921.13	<p>From: Esselstyn To: E. H. Simmons</p> <p>Please send me, if possible, the 1914 receipt for taxes paid by the H. L. & I. Co. in Lyon County. I have the receipts for the years beginning with 1915 up to the present time. I will return all of these as soon as I am through with them.</p>
233.06141921.14	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn</p> <p>Complying with your request of June 12th, enclosed you will find the 1914 tax receipts for Lyon county</p>
233.06141921.15	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn</p> <p>I have received yours of the 11th. Enclosed find copy of my letter of this date to Mr. Simmons [233.06141921.16]</p>
233.06141921.16	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: E. H. Simmons</p> <p>Relative to appeal of this 1920 tax case. Since my former letter to you on this subject, we have appealed the 1921 case to the local courts. In view of this fact, I feel we should appeal the 1920 case and make as strong a fight in the Court of Appeals. This, in my judgement, is necessary to protect properly our appeal of the 1921 case. In view of the local political situation, believe Company should adopt policy of fighting to the last ditch until we force some manifestation of fairness and justice on part of local taxing authority. Cost of appeal, if should be unsuccessful would be about \$400 but if successful, our outlay about \$200. (2 copies – 1 original, 1 copy)</p>
233.06151921.17	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn</p> <p>Replying to yours of June 12 in regard to list of taxpayers for publication. I sent you sample of this book on June 11th. If you will send me this back I will have some covers printed with the different wordings and man's name, so</p>

	<p>you can see what I have in mind, then you can let me know as to just what kind of type, etc.</p>
233.06151921.18	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Judge Gordon brought up another point (the appealing of the 1920 tax case in order to properly protect the appeal in the 1921 case). Had this been brought up in his previous letter when he said that he doubted whether we would win the 1920 case, it might have had some bearing on the case, but as he did not and does not tell us now WHY, it is necessary we naturally must postpone action until we can get clear on it. Also, as a separate point, he wrote me that if we lose the 1920 tax case it would definitely be a point against us. Another point – as I see it – you and Mr. Layton think Mr. Molloy will definitely be beaten at the election. Also, in regard to 1921 tax case, I don't remember talking this over with you. In general we want to do whatever is cheapest --</p>
233.06151921.19	<p>From: E. H. Simmons To: J. F. Gordon Acknowledge receipt of and thank you for your letter of June 14th. I think you have a wrong conclusion – that the cost of conducting suit is incidental – such is not the case. Now that the tie making end of our business is gone, we have no source of revenue and dollar is upper most in our minds. Before going ahead we would want some information on the possible harmful effect of appealing our 1920 tax case and losing it. Mr Esselstyn misunderstood me in indicating I wanted to appeal. My main thought is effect on political situation in the coming election and would it be of sufficient value to file and then might withdraw after election? Also don't quite understand necessity of appealing the 1920 case to protect the 1921 case.</p>
223.061619210.20	<p>From: Esselstyn To: E. H. Simmons Replying to your letter of 11th and 15th regarding publication of the Lyon County. I herewith return to you the sample book. Enclosed is my first attempt at title page and cover and will probably change it after you and Mr. Carroll offer your suggestions.</p>
223.06161921.21	<p>From: Esselstyn To: E. H. Simmons Received from Judge Gordon the copy of his letter to you regarding the appeal of the 1920 Tax case. I think his estimate of \$400 is very reasonable but first thing we want is the transcript of the testimony and as it will take time for Court Reporter to get it out, I trust you will advise Judge Gordon so there can be no doubt about having the testimony ready to subject to Judge Bush at the August term of court.</p>
223.06161921.22	<p>From: Esselstyn To: E. H. Simmons Acknowledge receipt of letter of 14th with tax receipt for Lyon County for year 1914.</p>

233.06171921.23	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Hon. N. W. Utley Yours of 15th with enclosures received. It is clear to my mind that the Quarterly Court has no power or authority or jurisdiction of any kind to hear or determine or grant the relief sought in the Amendment. Please read carefully the case of the Commonwealth vs. Southern Pacific Company, 183 S. W. 925; 169 Ky. 296. In that case a payment of taxes during appeal was sought. (2 pages)</p>
233.06171921.24	<p>From: Esselstyn To: E. H. Simmons Acknowledge receipt of your letter of the 15th. I do not know as I can make this matter any clearer to you than I have. I did not misunderstand you in regard to your willingness to spend \$150 to \$175 for the transcript of evidence. The ordering of the transcript is one step in the appeal and it is the next one. You state you do not understand the necessity of appealing the 1920 case to protect the 1921 case. Each tax case has its relation to all other cases either of the past or future. In 1919 Judge Bush set valuation of property which however unjust in proportion to other properties, but we accepted it and then paid the tax which closed this case. In 1920 case Judge Bush increased value (again) by 30% over his valuation and Board of Supervisor established same value for 1921 and we have until the August Term of Court to appeal the decision of Judge Bush for 1920 case but we only had 30 days from the day the Board of Supervisor adjourned to appeal their actions. It would have been foolish to accept Judge Bush's judgement and appeal the same valuation in the 1921 case, it was necessary to protect the 1921 case by appealing the 1920 case. (2 pages)</p>
233.06171921.25	<p>From: Esselstyn To: Hon. J. F. Gordon This morning I received a letter from Mr. Simmons enclosing copy of his letter to you in regard to the 1920 and 1921 tax cases. Enclosed is copy of my reply to him [233.06171921.24]. If there is anything materially wrong in my letter or if you have other views on subject, please make it all as clear to Mr. Simmons as possible.</p>
233.06181921.26	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Yours of June 17th makes some tax matters plain that I did not understand. I am ready to go on with the appeal in the 1920 tax case and have written Judge Gordon today and am enclosing copy of my letter [233.06181921.27].</p>
233.06181921.27	<p>From: E. H. Simmons To: Judge J. F. Gordon Since writing you in regard to Lyon County tax matters I have a letter from Mr. Esselstyn clearing up some of the points that I did not understand. Based on what you told me in person and what I have in this letter, we have decided to appeal the 1920 tax case and are now ready to go ahead. You can confer with Mr. Esselstyn on any point as he will have charge of the matter for us.</p>

233.06181921.28	<p>Hillman Land Company letterhead From: E.H. Simmons To: Esselstyn Acknowledge receipt of your letter of June 16th. I will get up some printed covers and submit them to you. We are ready for the information to go in the booklet anytime you have it.</p>
233.06181921.29	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Acknowledge letter of June 16th. No doubt by this time you have a copy of Judge Gordon's letter to me and copy of my reply.</p>
233.06201921.30	<p>From: Esselstyn To: E. H. Simmons Acknowledge receipt of your three letters of 18th regarding Lyon Tax matters. The preparing of the reading matter for this book is the hardest job I have undertaken for it is necessary to eliminate all reference to politics. I have submitted part of it to Senator Utley and he approves it but I want to submit it all to Judge Gordon before sending it to you.</p>
233.06201921.31	<p>From: Esselstyn To: E. H. Simmons Enclosed find copy of Mr. Molloy's amended answer in the 1921 tax case, also copy of Judge Gordon's letter to Senator Utley regarding the same but of which will explain themselves. I had given Molloy credit for being a better lawyer than to attempt to put over such a deal as he is attempting to put over in the enclosed and I cannot believe that Judge Armstrong will be fool enough to support him in it but we will have to wait to see what they are going to do next.</p>
233.06201921.32	<p>13x8.5 Lyon Quarterly Court Hillman Land Company, Appellant vs. Commonwealth of Kentucky and Lyon County, Defendant Amended Answer to Statement of Appeal and Amended Cross Appeal from the Action of the Board of Supervisors. (3 pages) [2 copies]</p>
233.06201921.33	<p>From: Esselstyn To: Hon. J. F. Gordon This morning I am in receipt of a letter from Mr. Simmons enclosing copy of his letter to you under date of the 18th in which he states he is ready to go ahead with the appeal of the 1920 tax case. I assume you will order the transcript of testimony at once and when you get it, I would to go over it with you as I have a few points I want to be sure of. I think Molloy, through County Clerk, introduced the entire 1920 tax record as evidence and if so, I have some "dope" that will be to our advantage.</p>
233.06201921.34	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Marshall Jones / City National Bank Building / Paducah, Ky RE: Hillman Land & Iron Company vs. Commonwealth of Kentucky and Lyon County.</p>

	<p>H. L. & I. Co desires to appeal the 1920-21 tax case and you are hereby authorized and requested to prepare the record from you stenographic notes taken on the trial. When records are ready please send original and carbon copy to me and also you bill for services in transcribing.</p> <p>PS: the record requested is in the case last tried and reported by you.</p>
233.06201921.35	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn I am sending you copy of my letter to Mr. Jones requesting a transcript of the record.</p>
233.06211921.36	<p>From: Esselstyn To: E. H. Simmons Under separate cover I am sending you the manuscript for the tax book we propose to publish. Herewith are suggestions of contents and formats.</p>
233.06211921.37	<p>Law Offices of Gordon & Gordon & Moore letterhead From: J. F. Gordon To: Esselstyn I expect to be in my office every day this week and will be glad to see you at your convenience.</p>
233.06221921.38	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Acknowledgment of letter of June 21st indicating you have sent under separate cover manuscript for the tax book. This has not been received but larger packages usually come slower and will probably be in today or tomorrow. As soon as it arrives, I will have Mr. Townes of our Advertising Department go into it and finish it up for you.</p>
233.06231921.39	<p>9x8.5 Simmons Hardware Company letterhead From: D. L. Townes To: Esselstyn We have set in three styles of type copy for the Tax Book you supplied a few days ago and enclose it herewith. Won't you please tell us which of these three styles you prefer? We ask the style that we may know what type or general arrangement you like best.</p>
233.06241921.40	<p>From: Esselstyn To: E. H. Simmons Yesterday in submitting the manuscript of "TAXATION OF FARMLAND" to Judge Gordon, he suggested that the enclosed sheet be inserted. I do not think you will have any trouble in locating the place it is to be inserted. Judge Gordon thinks this book will do a vast amount of good and was pleased to know that it is the result of his suggestion.</p>
233.06241921.41	<p>From: Esselstyn To: E. H. Simmons Acknowledgement of Mr. Townes' letter of the 23rd enclosing three styles of cover for "The Taxation of Farm Land". The one marked "1st Choice" would be preferred if the cover is to be of light colored paper, while "2nd choice" would be preferred if it is to be a dark paper. I prefer the second copy which</p>

	<p>contained the two quotations on the inside of the cover. I prefer the words “assessed valuation” rather than “its value” as there is quite a difference between the two expressions. In regard to mailing of these books, if they can be mailed from St. Louis at the same rate of postage as from Kuttawa, then we would save the expense of shipping them to Kuttawa before mailing, if they are mailed directly from St. Louis on August 6th.</p>
233.06301921.42	<p>From: Esselstyn To: E. H. Simmons Under separate cover I am sending you the mailing list for the book “The Taxation of Farm Land”</p>
233.06301921.43	<p>Simmons Hardware Company letterhead From: D. L. Townes To: Esselstyn I have yours of the 24th to Mr. Simmons with reference to the booklet, “Taxation on Farm Land” and have started this through the Printing department. Thought you might want to see proof of cover and first inside page before we go ahead with this, attach proof made up in dummy form showing size of type we plan to use. Further discussion on size of booklet provided. Cost to mail from St. Louis is \$0.04; mail from Kuttawa is \$0.04 therefore we will mail from St. Louis. . If you can give us number to print before mailing list we can proceed with work otherwise will wait until the list arrives. (2 pages)</p>
233.undated.44	<p>Proof of booklet’s cover and first page “The Taxation of Farm Land” in Lyon County, Kentucky. Reverse shows: “This book has been published at considerable expense. We ask each taxpayer to read it carefully. Keep it for future reference”</p>
233.07011921.45	<p>Simmons Hardware Company letterhead From: D. L. Townes To: Esselstyn One other question on the Tax Booklet. On the page where you show the valuation and owner of property the copy you supply had certain format. Shall we print exactly like copy? If we print exactly like copy I fear – page one—will be misleading and I suggest we put something in connection with it. Stapled to 7x8.5 Simmons Hardware letterhead From: D. L. Townes To: Esselstyn Acknowledge your of June 30th referring to mailing list for the booklet “Tax of Farm Land” that you may know we have this latter and have now received mailing list containing 1770 names. When we have reply to our letter of yesterday in which we asked for some information we will promptly proceed completion and will await instruction on mailing from St. Louis or shipping them to you by express.</p>
233.07021921.46	<p>From: Esselstyn To: D. L. Townes Acknowledge receipt of your letter of the 30th. Size and style of booklet from enclosed proof is satisfactory and as the actual tax record will be set in</p>

	<p>smaller type and not completely fill the pages, it will give room for memorandums that any one may want to make. I sent mailing list to Mr. Simmons. There were 1770 names and addresses; that will be the number of books which will have taxpayer's names on them. We will want at least 2000 copies and if extra expense not too much I think 2100- would be better. Do not mail these books until Saturday August 6th but as soon as they are printed, you may send me the extra copies either by parcel post or Express. Please take up matter of having or not having Hillman Land Company stockholders printed in the book. My mailing lists did not include them and I do not know if Mr. Simmons wants to mail them the book.</p>
233.07021921.47	<p>From: Esselstyn To: D. L. Townes Acknowledge receipt of your letter of the 1st regarding the Tax book.</p>
233.07051921.48	<p>Simmons Hardware Company letterhead From: D. L. Townes To: Esselstyn Thank you for your letter of 2nd. Our plan is to print about 2100 of these booklets as there will only be a slight additional charge for these extra one hundred. Will not seal those to be mailed from Kuttawa and Eddyville per your instructions. Some names on list did not have street addresses. It may be that by being as little careful we can get better results in the booklets reaching these people. (2 pages)</p>
233.07091921.49	<p>From: Esselstyn To: D. L. Townes Reply to your letter of the 5th regarding mailing of the tax book. I agree that it will only be necessary to seal those which go outside the State and those going to Frankfort and Paducah. Regarding street addresses of some of those people, I do not know their street addresses but have corresponded with them and they receive my mail. Do not forget that these books are not to be mailed until August 6th but extra copies can be sent as soon as they are ready.</p>
233.07111921.50	<p>Typewritten article titled "The Rotten Spots in the County Administration" To be printed in "Lyon County Herald" on July 22nd 1921. (16 pages)</p>
233.07221921.51	<p>Lyon County Herald, Volume XV, Number 45. Dated July 22, 1921. Where "The Rotten Spots in the County Administration" appears on pages 2 and 3 (8 columns). Paper is total of 8 pages.</p>
233.07221921.52	<p>21x5 Galley proof of text to appear in booklet "Tax of Farm Lands". This book is dedicated to the taxpayers of Lyon County with the hope that it will be a personal benefit to every taxpayer and will result in co-operation for the advancement and improvement of the County. (3 pages)</p>
233.07211921.53	<p>Simmons Hardware Company letterhead From: D. L. Townes To: Esselstyn Enclosed is galley proof of tax book we are making [233.07221921.52]. We are not delaying your book but there are some names in the Tax Record list</p>

	we rather question. [each name has pencil notation on correction if needed] (2 pages)
233.07221921.54	From: Esselstyn To: D. L. Townes Acknowledge receipt of your letter of 21 st enclosing proof and note for corrections. Here are corrections.
233.07221921.55	7x8 Simmons Hardware Company letterhead From: D. L. Townes To: Esselstyn Just so we understand each other, where you state you feel sure a name should be spelled a certain way, we are going to print it according to your ideas. Other changes or corrections indicated in your letter will also be taken care of.
233.07251921.56	Typewritten article titled "Were the Statements False" to be printed in the "Lyon County Herald" on July 29, 1921. (2 pages)
233.07281921.57	Simmons Hardware Company letterhead From: D. L. Townes To: Esselstyn In setting the names for the Tax Book cover there are quite a few of names that do not agree with the names printed on the inside of the book, taken from the tax record. Have you anyway of telling definitely the correct way to spell these names? (2 pages)
233.07291921.58	From: Esselstyn To: D. L. Townes Acknowledge receipt of your letter of the 28 th regarding spelling of names in the tax record and mailing list. In some cases it is almost impossible to read the record and in making the copy unless we were familiar with the name we had a stagger at what the name was. Here are what corrections I think we can make.
233.07291921.59	Lyon County Herald, Volume XV, Number 46. Dated July 29, 1921. Where the article "Were the Statements False" appears on front page. Paper is total of 8 pages.
233.undated.60	26x6.5 newsprint list of names; perhaps galley of people to get the "Tax on Farm Lands" book? (13 pages). Miscellaneous corrections made in pencil.